



CITY

BUSINESS LICENSE QUESTIONNAIRE

LYNCHBURG, VIRGINIA



YEAR

ACCOUNT NUMBER

TRADE NAME

BUSINESS ADDRESS

BUSINESS TYPE

INDIVIDUAL

PARTNERSHIP

CORPORATION

BUSINESS
PHONE

SOCIAL SECURITY #

FEDERAL ID #

HOME
PHONE

LICENSEE

MAILING ADDRESS

CITY / STATE / ZIP

- IMPORTANT -

IF THIS QUESTIONNAIRE IS RETURNED TO THE COMMISSIONER OF THE REVENUE OFFICE BEFORE FEBRUARY 10TH A STATEMENT OF THE TAX WILL BE MAILED IN TIME FOR PAYMENT.

- RETURN TO -
COMMISSIONER OF THE REVENUE
P.O. BOX 858
LYNCHBURG, VIRGINIA 24505-0858

PHONE
(434) 847-1775

**MAKE CHECK PAYABLE
TO
CITY COLLECTOR**

FAX
(434) 847-1842

PLEASE READ REVERSE SIDE BEFORE COMPLETING REMAINDER OF QUESTIONNAIRE.

TYPE	CODE	DESCRIPTION OF BUSINESS AND RATE	DATE BUSINESS STARTED IN CITY -	
				1
				2
				3
				4
				5
				6
				7

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				1
				2
				3
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**** LATE FILING PENALTY (THE GREATER OF \$10.00 OR 10% OF THE TAX) IF LICENSE NOT FILED BY:**

**** LATE PAYMENT PENALTY (10% OF THE TAX) IF 60% NOT PAID BY:**

—CERTIFICATION—

I HEREBY SWEAR AND AFFIRM THAT THE INFORMATION HEREON IS VALID AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

APPLICANT'S SIGNATURE

DATE

CITY OF LYNCHBURG, VIRGINIA

APPLICABLE FOR CITY LICENSE ONLY

§ 36-126.6 (b) (1) COMPLIANCE WITH ZONING REGULATIONS.

(1) No license shall be issued by the Commissioner of the Revenue for the conduct of business upon any vacant lot or in any building in the city, unless and until the applicant for the license shall present a certificate of occupancy furnished by the building inspector of the city to the effect that the proposed use of said premises is not a violation of the provisions of the city zoning ordinance.

§ 36-126.6 (b) (4) EXISTING BUSINESSES.

(4) All persons liable for the payment of a license tax under the provisions of this article shall make application therefore to the Commissioner of the Revenue. The Commissioner shall furnish the necessary forms which shall be properly and fully executed by the applicant and shall contain such information as may be required by the Commissioner. In cases where the license tax is based upon gross receipts or purchases of the business or occupation to be licensed, the Commissioner shall require a sworn statement from the applicant of the amount of such gross receipts or purchases during the preceding year, except in the case of a beginner as hereinafter defined. The Commissioner shall assess such applicant, or the person of whom the license is required, with the license tax required by this article.

§ 36-126.6 (b) (5) NEW BUSINESSES.

(5) Every person beginning a business, profession, trade or occupation is subject to a license tax under the provisions of this article and which is based in whole or in part on gross receipts or purchases, shall estimate the amount of gross receipts he will receive or the amount of purchases he will make between the date of beginning business and the end of the then current license year, and his license tax for the then current year shall be computed upon such estimate. Any person who has not been in business for one full license period when making application for a license shall be considered as a beginner and the amount of his license tax for the then current year shall be computed accordingly. Whenever a license tax is so computed upon the estimated gross receipts or purchases, any erroneous estimate shall be subject to correction, and the Commissioner of the Revenue shall assess such person for any additional license tax found to be due after the end of that license year, and in case of an overestimate the taxpayer shall be entitled to a credit upon his license tax payable the following year.

§ 36-126.6 (c) (2) DUE DATES.

(2) Any person beginning a business, employment or profession after January 1, unless otherwise stated, shall first file with the Commissioner of the Revenue an application for a license covering such business, employment or profession and the license tax shall be paid to the Billings and Collections division within thirty (30) days of beginning business or March 1, whichever is later. Any person conducting any licensable business, employment or profession on or before the first day of January of any year shall file the license application with the Commissioner of the Revenue on or before March 1 of such year and sixty percent (60%) of the license tax shall be paid to the Billings and Collections division on or before March 1, with the remaining forty percent (40%) payable on or before June 1, except as otherwise herein provided. The tax shall be paid with the application in the case of any license not based on gross receipts/purchases.

§ 36-126.7 (a) GROSS RECEIPTS.

(a) Gross receipts means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Virginia Code § 58.1-3703, or successor section, and this article.

§ 36-126.25 9 (c) PURCHASES.

(c) Purchases shall mean the cost of goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term shall include the cost of manufacture of such goods, wares and merchandise manufactured by any wholesaler or wholesale merchant and sold or offered for sale as merchandise.

BUSINESS LICENSE TAX RATES		
	Gross Receipts / Purchases \$10,000 and less	- No Fee License
	Gross Receipts / Purchases \$10,001 - \$50,000	- \$30.00 Flat Fee License
	Gross Receipts / Purchases \$50,001 - \$100,000	- \$50.00 Flat Fee License
Type	Gross Receipts / Purchases \$100,001 and greater	- See Schedule Below
01 -	RETAIL MERCHANT - 20¢ per \$100 of gross receipts.	
02 -	WHOLESALE MERCHANT - \$20.00 plus 28¢ per \$100 of gross purchases.	
03 -	FINANCIAL, REAL ESTATE and PROFESSIONAL SERVICES - 58¢ per \$100 of gross receipts.	
04 -	CONTRACTORS - 16¢ per \$100 of gross receipts.	
05 -	REPAIR, PERSONAL, BUSINESS and OTHER SERVICES - 36¢ per \$100 of gross receipts.	